

EXTRAORDINARY
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NOTIFICATION

Date: 10.04.2008

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on the 28th day of March, 2008 is hereby published for general information:-

ACT NO. 6 OF 2008

**AN
ACT**

further to amend the Sikkim Value Added Tax Act, 2005.

Be it enacted by the Legislature of Sikkim in the Fifty-ninth Year of the Republic of India as follows:-

(2) It extends to the whole of Sikkim.

(3) It shall be deemed to have come into force on the 1st day of April, 2005.

2. In the Sikkim Value Added Tax Act, 2005, in sub-section (8) of Section 30,-

(i) after the words and figures, "sub-section (2)" and before the word "within", the following words and figures shall be inserted, namely:-"or quarterly abstract statement under sub-section (4)";

(ii) for the word "of ", appearing after the word "rate" and before the words "five hundred", the words "not exceeding" shall be substituted.

By Order.

**R.K. PURKAYASTHA (SSJS),
L.R-CUM-SECRETARY,
LAW DEPARTMENT.
FILE NO.16 (82) LD/2008**